

राजस्थान राजपत्र विशेषांक

RAJASTHAN GAZETTE Extraordinary

साअधिकार प्रकाशित

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राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT (TAX DIVISION)

NOTIFICATION

Jaipur, September 30, 2019

S.O.96.- In exercise of the powers conferred by sub-section (2) of section 7 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the State Government in which the Government is engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

"Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called."

[F.12(46)FD/Tax/2017-Pt-IV-72]

By Order of the Governor, NISHANT JAIN, Joint Secretary to the Government.

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